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August 18, 2006

Mary L. Cottrell, Secretary Department of Telecommunications and Energy One South Station Boston, MA 02110

Re: NSTAR Electric Company, D.T.E. 06-40

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter are the responses to the Information Requests set forth on the accompanying list.

Thank you for your attention to this matter.

Sincerely,

David S. Rosenzweig

Enclosures

cc: Service List

Responses to Information Requests

DTE-1-32 (corrected)

NSTAR Electric Department of Telecommunications and Energy D.T.E. 06-40

Information Request: DTE-1-32

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Person Responsible: Christine L. Vaughan

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<u>Information Request DTE-1-32</u>

Refer to Exh. NSTAR-CLV-11, at 34. Please provide a tabulation of the Companies' cost of removal by account for the past five years.

Response (corrected)

The depreciation study in Exhibit NSTAR-CLV-11 utilized the cost of removal data for only Commonwealth Electric Company and Cambridge Electric Light Company in developing the net salvage percentages. Boston Edison Company booked depreciation, cost of removal and salvage at a group level, rather than an individual account level. This is because the data does not exist by account for Boston Edison Company. The schedule below details the cost of removal: 1) by depreciation group for Boston Edison Company along with a reference of the plant account(s) included in each group and 2) by plant account for Commonwealth Electric Company and Cambridge Electric Light Company. (Redlining is indicated where the data changed from the initial response.)

Boston Edison		<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Depreciation Group	Acct					
Trans. Station Equip.	353	716	1,854,741	758,290	456,899	17,811
Trans. Towers	354			·	46	40
Trans. Poles	355				29,669	81,366
Trans. OH Conductors	356					34,476
Trans. UG Conductors	358					17,973
Trans. Roads & Trails	357					5,866
	362-					
Distribution Plant	370	2,305,643	13,879,440	14,212,166	6,841,326	12,380,297
Dist. Street Lights	373	3,401	76,995	39,636	146,166	1,134,436
	390-					. ,
General Plant	398		14,641	132,029	19,177	232,368
Retirement Work In				-		•
Progress		3,598,827	-5,333,275	11,207,831	-87,550	-2,868,049
Totals		5,908,587	10,492,542	3,934,290	7,405,733	11,036,584

NSTAR Electric

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Cambridge		<u>2001</u>	2002	2003	<u>2004</u>	2005	
Depreciation Group	Acct						
Trans. UG Conductors	358			2,113	_		Deleted: 3,100
Trans. Station Equip.	353				•	204	Derector 0,100
Dist. Station Equip.	362	413		10,754	3,100,	246,069	Deleted: 24,039
Dist. Poles	364	-4,511	15,682	8,908	24,039	9,531	<u> </u>
Dist. OH Conductors	365	-11,545	44,093	71,020	71,745	32,419	Deleted: 71,745
Dist. UG Conduit	<u>366</u>			•	6,192		Deleted: 6,192
Dist. UG Conductors	367	47,895	60,317	185,916	208,084	216,059	
Dist. Line Transformers	368		5,266	3,529	875	,	
Dist. Services	369	8,528	20,279	69,272	28,796	37,245	
Dist. Meters	370	•	1,884	,	20,.00	07,270	
Dist. Street Lights	373	10,496	1,481	1,382	30,750	9,528	
General Office Structures	390	.,	.,	1,002	00,100	1,638	
Retirement Work In						1,000	
Progress		-116,447	202,041	79,163	8,710	204,903	
Totals		-65,171	351,043	432,057	382,291	757,596	
				ŕ	,	,	
<u>Commonwealth</u>		2001	2002	2003	2004	2005	
							
Depreciation Group	<u>Acct</u>						
Trans. Station Equip.	353		4,533	37,209	28,400	76,148	
Trans. Poles	355		43,807	53,655	,	17,833	
Trans. OH Conductors	356		38,026	44,582	355	88,131	
Trans. UG Conduit	357		•	4		33,.3.	
Dist. Structures	361			1,665		15,331	
Dist. Station Equip.	362		200	119,705	56,558	27,133	
Dist. Poles	364	456,595	148,073	392,282	702,150	629,574	
Dist. OH Conductors	365	457,811	320,118	619,432	950,878	778,058	
Dist. UG Conduit	366	3,836	7,957	23,039	10,063	7,806	
Dist. UG Conductors	367	31,696	62,574	48,334	85,929	107,873	
Dist. Line Transformers	368	263,344	167,888	288,200	37,032	107,487	
Dist. Services	369	237,395	87,251	198,162	180,151	284,197	
Dist. Meters	370	2,558	0.,201	22,207	72	204,137	
Dist. Street Lights	373	11,226	21,820	49,677	36,286	33,432	
General Office Structures	390	,	31,695	84,958	8,805	92,870	
Office Furniture & Fixtures	391	4,422	1,200	489	0,000	92,070	
Stores Equip.	394	Ty: TAn-Am	1,200	170			
Tools & Work Equip.	394	1,200		170		3 000	
Retirement Work In	0 0 r	1,200				3,980	
Progress		0	690,608	-615,742	654,206	249,882	
Totals		1,470,083	1,625,750	1,368,028	2,750,885	2,519,735	
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